



U. S. Department of Justice

United States Trustee  
Central District of California

221 N. Figueroa Street  
Suite 800  
Los Angeles, CA 90012-2650

Chapter 7 (213) 894-6387  
Chapter 11 (213) 894-6811  
FAX (213) 894-2603

Memorandum

December 6, 2001

To: All Chapter 7 Trustees

From: L. Charmayne Mills, Assistant United States Trustee

Re: Revisions to Notice of Filing of Trustee's Final Report and Hearing on Applications for Approval of Professional Fees and Expenses ("Notice") and Order Allowing Administrative Claims and Expenses, Trustee Fees and Expenses ("Order Allowing")

In an e-mail to the panel earlier this year we advised you that we were working through the Court's United States Trustee Liaison Committee to modify certain case closing practices in our district. In that regard, the Notice of Filing of Trustee's Final Report and Hearing on Applications for Approval of Professional Fees and Expenses ("Notice") and Order Allowing Administrative Claims and Expenses, Trustee Fees and Expenses ("Order Allowing") have been revised to address changes to the chapter 7 administrative and case closing process as a result of the adoption of General Order 00-01. The revisions are as follows:

The revised Notice incorporates the following changes:

1. Bond and tax categories have been added under the Trustee section;
2. Paraprofessionals are listed separately from other professionals; and
3. Tax Preparers are listed separately from other professionals.

Please note that although tax preparers are not required to file a separate fee application, it seems from our discussions with the judges that they wanted their fees separated out. In addition, the Order Allowing has been modified with the addition of items 1 and 2 above.

In looking at the Modified Summary attached to the Notice, please note that revisions to the Disbursements section of the form are also necessary. They are:

1. Delete the reference to Agents/Adjustors;
2. Delete the reference to Bookkeepers;
3. Add a reference to Interim Fees and Expenses paid to Paraprofessionals; and
4. Add a reference to Fees up to \$750 paid to Tax Preparers.

The changes to all forms are in **BOLD**. You should proceed with using these revised forms as soon as possible. They will be e-mailed to those trustees for whom we have an address within the next few days. Please let me know if you have any comments.

In addition, we are still in the process of working with the judges on changes to the case closing process post the final report hearing. These changes were circulated to you in September and a few trustees provided us with their comments, which we have tried to incorporate in our proposal to the bench. We will keep you informed of developments with these procedures.

#### Attachments

cc: Maureen A. Tighe, United States Trustee  
All Assistant United States Trustees  
All Attorneys, Analysts and Paralegal Specialists  
Hon. Kathleen March, Chair - US Trustee Liaison Committee

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## CENTRAL DISTRICT OF CALIFORNIA

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Case No.

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## Chapter 7

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## NOTICE OF FILING OF TRUSTEE'S FINAL REPORT AND HEARING ON APPLICATIONS FOR APPROVAL OF PROFESSIONAL FEES AND EXPENSES

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Debtor(s).

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21 TO THE CREDITORS AND ALL OTHER INTERESTED PARTIES:

22 1. NOTICE IS GIVEN that \_\_\_\_\_, the Trustee, has filed a Final

23 Report and Account in the above-captioned case and that a hearing will be held before

24 HONORABLE \_\_\_\_\_, U.S. BANKRUPTCY JUDGE, in Courtroom

25 \_\_\_\_\_, \_\_\_\_\_ Floor, 255 East Temple Street, Los Angeles, CA 90012 on

26 \_\_\_\_\_, at \_\_\_\_\_

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2. The following applications for final approval of fees and expenses have been filed by the Chapter 7 Trustee and professionals:

<u>APPLICANT</u>	<u>PREVIOUS ALLOWANCES AUTHORIZATIONS</u> <sup>1</sup>	<u>PRESENT REQUEST</u> <sup>2</sup>	<u>TOTAL FINAL REQUEST</u> <sup>3</sup>	<u>PAID TO DATE</u> <sup>4</sup>	<u>REMAINS TO BE PAID</u> <sup>5</sup>
<u>TRUSTEE (CH.7)</u>					
FEES:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
EXPENSES:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
BOND:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
TAXES:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>ATTORNEY (CH.7)</u>					
FEES:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
EXPENSES:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>ACCOUNTANT (CH.7)</u>					
FEES:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
EXPENSES:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>PARAPROFESSIONAL (CH.7)</u>					
FEES:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
EXPENSES:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

<sup>1</sup> Includes allowances on interim requests for fees and expenses and actual payments made pursuant to budget authorizations.  
<sup>2</sup> Includes all amounts requested for which no approval has been obtained.  
<sup>3</sup> Includes all amounts for fees and expenses in the case for which final approval is sought, whether or not previously on interim application or authorized by budget.  
<sup>4</sup> Actual amounts paid out to date.  
<sup>5</sup> Amount remaining to be paid if Total Final Request is awarded by the Court.

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**TAX PREPARERS (CH.7)**

<b>FEES:</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>EXPENSES:</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

**OTHER PROFESSIONALS (CH.7)**

<b>FEES:</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>EXPENSES:</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

2.1. The following applications for final approval of fees and expenses have been filed by the previous Chapter 11 Trustee and professionals (*do not attach if not applicable*):

<u>APPLICANT</u>	<u>PREVIOUS ALLOWANCES/ AUTHORIZATIONS</u>	<u>PRESENT REQUEST</u>	<u>TOTAL FINAL REQUEST</u>	<u>PAID TO DATE</u>	<u>REMAINS TO BE PAID</u>
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TRUSTEE (CH.11)

<b>FEES:</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>EXPENSES:</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

ATTORNEY (CH.11)

<b>FEES:</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>EXPENSES:</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

ACCOUNTANT (CH.11)

<b>FEES:</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>EXPENSES:</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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OTHER PROFESSIONALS (CH.11)

FEES:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
EXPENSES:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

3. The modified Summary of Receipts and Disbursements and the Report of Proposed Distribution to Creditors attached as exhibits hereto summarize the information and projections contained in the Chapter 7 Trustee's Final Report and Account. The complete Final Report and Account has been filed with the Court and is available for inspection or copying at the Clerk's Office.

4. The following property will be abandoned to the debtor upon closing of the case:

5. ATTENDANCE BY DEBTOR(S) OR CREDITOR(S) IS NOT required unless they are objecting to any matter regarding the Trustee's Final Report and Account. Pursuant to Local Bankruptcy Rule 9013(1)(g), any and all objections must be served and filed in writing at least fourteen (14) days prior to the hearing. Untimely objections may be deemed waived. In the absence of a timely objection by the United States Trustee or other party in interest, the Court may discharge the Chapter 7 Trustee and close the case without reviewing the final report and account or determining the merits of the Chapter 7 Trustee's certification that the estate has been fully administered. See Federal Rule of Bankruptcy Procedure 5009.

Dated: \_\_\_\_\_

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Chapter 7 Trustee

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**MODIFIED SUMMARY OF RECEIPTS AND DISBURSEMENTS**

**1. RECEIPTS:**

Sale of Personal Property	\$ _____
Sale of Real Property	\$ _____
Refunds:	
Utilities	\$ _____
Workers' Compensation	\$ _____
Sales Tax	\$ _____
Other Taxes	\$ _____
Collection of Accounts Receivable	\$ _____
Interest	\$ _____
Other (Please List)	\$ _____

TOTAL RECEIPTS:

A. \$ \_\_\_\_\_

**2. DISBURSEMENTS:**

Administrative Rent	\$ _____
Bond Premium	\$ _____
Utilities	\$ _____
Insurance	\$ _____
Property Maintenance	\$ _____
Storage Costs	\$ _____
Secured Creditors	\$ _____
Federal & State Payroll Taxes	\$ _____
State Sales & Use Taxes	\$ _____
Real Estate Taxes	\$ _____
Payment to Debtor (Exemption)	\$ _____
Interim Fees Paid to Professionals (Ch. 7)	\$ _____
Interim Expenses Paid to Professionals (Ch. 7)	\$ _____
Interim Fees Paid to Professionals (Ch. 11)	\$ _____
Interim Expenses Paid to Professionals (Ch. 11)	\$ _____
Interim Fees Paid to Paraprofessionals (Ch.7)	\$ _____
Interim Expenses Paid to Paraprofessional (Ch.7)	\$ _____
Chapter 11 Expenses Paid by the Chapter 7 Trustee (List)	\$ _____
Tax Preparer Fees (limited to \$750)	\$ _____
Other (Please Explain)	\$ _____

TOTAL DISBURSEMENTS:

B. \$ \_\_\_\_\_

CASH BALANCE ON HAND:

C. \$ \_\_\_\_\_

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**3. PROJECTED DISBURSEMENTS FOR FEES AND EXPENSES:**

**CASE TRUSTEE AND PROFESSIONAL FEES AND EXPENSES**

(see paragraph 2. and, if applicable, 2.1., in Notice above):

\$ \_\_\_\_\_

UNITED STATES TRUSTEE FEE:

\$ \_\_\_\_\_

MISCELLANEOUS COURT COSTS:

\$ \_\_\_\_\_

**TOTAL PROJECTED DISBURSEMENTS FOR FEES**

**AND EXPENSES REMAINING TO BE PAID:**

D. \$ \_\_\_\_\_

**FUNDS AVAILABLE FOR CREDITORS:**

E. \$ \_\_\_\_\_

**PAYMENT TO DEBTOR (surplus funds):**

F. \$ \_\_\_\_\_



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2 CERTIFICATE OF MAILING  
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5 I hereby certify that copies of the NOTICE OF FILING OF TRUSTEE'S FINAL REPORT  
6 AND HEARING ON APPLICATIONS FOR APPROVAL OF PROFESSIONAL FEES AND  
7 EXPENSES with the MODIFIED SUMMARY OF RECEIPTS AND DISBURSEMENTS and  
8 TRUSTEE'S REPORT OF PROPOSED DISTRIBUTION were mailed to the following parties: To  
9 the Debtor and to the Debtor's Attorney, to all creditors who have duly filed proofs of claim, to the  
10 Trustee and the Trustee's attorney, to the United States Trustee, and to such parties as may appear on  
11 record in the file.  
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14 Dated:

JON D. CERETTO  
Clerk of the Bankruptcy Court

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17 By: \_\_\_\_\_  
Deputy Clerk  
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Chapter 7 Trustee

**UNITED STATES BANKRUPTCY COURT**  
**CENTRAL DISTRICT OF CALIFORNIA**

In re:	)	Case No.
	)	Chapter 7
	)	<b>ORDER ALLOWING</b>
	)	<b>ADMINISTRATIVE CLAIMS,</b>
	)	<b>PROFESSIONAL FEES AND</b>
	)	<b>EXPENSES, TRUSTEE FEES AND</b>
	)	<b>EXPENSES</b>
Debtor(s)	)	
_____	)	

**A. MISCELLANEOUS COURT COSTS AND FEES:**

**U.S. BANKRUPTCY COURT CLERK:**

Complaints	\$ _____	Search Fees	\$ _____
Notices	\$ _____	Photocopies	\$ _____
Certification	\$ _____	Claims in	
		Excess of 10	\$ _____

**SUBTOTAL OF COURT COSTS:** \$ \_\_\_\_\_

**UNITED STATES TRUSTEE FEES:** \$ \_\_\_\_\_

**TOTAL MISCELLANEOUS FEES ALLOWED:** \$ \_\_\_\_\_  
(Sum of Court Costs and UST fees)

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	<u>TOTAL FINAL REQUEST</u>	<u>TOTAL ALLOWED</u>	<u>PAID- TO-DATE</u>	<u>REMAINING TO BE PAID</u>
<b>B. PROFESSIONAL FEES AND EXPENSES:</b>				
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ATTORNEY				
FEES:	\$ _____	\$ _____	\$ _____	\$ _____
EXPENSES:	\$ _____	\$ _____	\$ _____	\$ _____
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ACCOUNTANT				
FEES:	\$ _____	\$ _____	\$ _____	\$ _____
EXPENSES:	\$ _____	\$ _____	\$ _____	\$ _____
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PARAPROFESSIONALS (Please list)				
FEES:	\$ _____	\$ _____	\$ _____	\$ _____
EXPENSES:	\$ _____	\$ _____	\$ _____	\$ _____
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OTHER PROFESSIONALS (Please list)				
FEES:	\$ _____	\$ _____	\$ _____	\$ _____
EXPENSES:	\$ _____	\$ _____	\$ _____	\$ _____
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<b>C. TRUSTEE FEES AND EXPENSES:</b>				
FEES:	\$ _____	\$ _____	\$ _____	\$ _____
EXPENSES:	\$ _____	\$ _____	\$ _____	\$ _____
TAXES:	\$ _____	\$ _____	\$ _____	\$ _____
BOND:	\$ _____	\$ _____	\$ _____	\$ _____

The Trustee shall submit forthwith to the United States Trustee a TRUSTEE'S REPORT OF DISTRIBUTIONS AND DIVIDEND PAYMENTS within 30 days of the entry of this order by the Court.

The final distribution is to be made to the creditors and professionals at the same time and no later than 90 days of the entry of this order.

Dated: \_\_\_\_\_

\_\_\_\_\_  
U.S. Bankruptcy Judge

**CERTIFICATE OF MAILING**

I hereby certify that a copy of this Order was mailed to the Trustee and to the Office of the United States Trustee.

Dated:

**JON D. CERETTO**  
Clerk of the Bankruptcy Court

By: \_\_\_\_\_  
Deputy Clerk